

FORM F-65(UT-5)  
(3-14-2007)

# 2006/2007 SURVEY OF LOCAL GOVERNMENT FINANCES SPECIAL DISTRICTS

EMERY COUNTY FIRE PROTECTION SPECIAL  
SERVICE DISTRICT

P.O. Box 907

CASTLE DALE, UT 84513

## IMPORTANT

Please provide data for your fiscal year that ends between July 1, 2006 and June 30, 2007. Mark (X) in the box which applies to you.



December 31, 2006



June 30, 2007



Other

Include this form with audit report/  
financial statement submitted to:

UTAH STATE AUDITOR  
UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310

(Please correct any error in name, address, and ZIP Code)

CENSUS  
USE ONLY

BEG

REV

EXP

END

REP

DIFF

V98

## BASIC INSTRUCTIONS AND SUGGESTIONS

**Before filling out this form**, please read carefully each part and all related definitions and instructions.

1. This form is for agencies with total annual revenue OR expenditures exceeding \$100,000. If your agency does not meet this criterion, please contact the State Auditor's office to obtain the correct form.

**Note especially -**

2. Please report amounts, net of interfund transactions, covering all funds and accounts of your agency except for any employee-retirement fund(s) administered by your agency. Include bond redemption and interest funds, and construction or development funds, as well as current funds.

3. As this form is used for various kinds of agencies, some of the items may not apply to your agency. However, read carefully the definition of each item to determine whether it applies to any of your agency's transactions.

If you have questions about the form, call or write -

Van Christensen  
Office of the State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
PO Box 142310  
Salt Lake City, UT 84114-2310  
(801) 538-1394 or 1-800-622-1243  
vchristensen@utah.gov

## Part I REVENUE

Amount - Omit cents

**A. Current charges** - Receipts from sales, rental, tolls, fees, or other charges for commodities and services including utility sales to State and local governments. Report in item F and G grants and other amounts received from the State or from other local governments.

1. Specify  $\checkmark$

\$

2.

\$

3.

\$

4.

\$

5. Total (Sum of Items A1-A4)  $\longrightarrow$

ZAA

**B. Property taxes** - Total amount received from any taxes levied by your agency on property, assessed by value. Include amounts collected for you by other local governments. Report total receipts during the fiscal year from all levies for all funds, including current and delinquent amounts, penalties, and interest.

T01

\$

**C. Fee-in-lieu of taxes** - Report the fee-in-lieu of ad valorem property taxes that is levied on motor vehicles, watercraft, recreational vehicles and all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.

T01

\$

**D. All other taxes** - Specify  $\checkmark$

T99

\$

**E. Special assessments** - Receipts from owners of property benefited by construction of specific improvements (sewers, highways, water mains, irrigation ditches, etc.) based on area, front footage, or other measures of assumed benefit. Report in item A assessments for maintenance and current services, and in item B, taxes based on assessed valuation.

U01

\$

**Part I REVENUE -Continued**Amount  
Omit cents

**F. Revenue from State Government** - Amounts received as grants (including any Federal aid distributed by the State), shares of State taxes, or as reimbursements for services performed for the State. Report DIRECT Federal aid in item H. Exclude loans. Specify major items.

1. Community Impact Board

\$

2. Other - Specify *Z*

\$

*MINERAL LEASE FUNDS*

\$

*270,331*

3.

\$

4.

\$

Total (Sum of items F1-F4) →

ZCC

\$ *270,331*

**G. Revenue from other local government** - Amounts received from the city, county, or other local governments on a reimbursement, rental, or cost-sharing basis, or as lump-sum appropriations. Report in item B property taxes collected for you by other local governments. Specify major items.

1. Other - Specify *Z*

\$

2.

\$

3.

\$

4.

\$

Total (Sum of items G1-G4) →

ZDD

\$

**H. Revenue from Federal Governments** - Any amounts received directly from the Federal Government (exclude loans). Specify major items.

1. Other - Specify *Z*

\$

2.

\$

3.

\$

4.

\$

Total (Sum of items H1-H4) →

ZBB

\$

**I. Receipts from sale of property** - Amounts from sale of realty, other than the tax sales (which should be included in item B).

U11

\$

**J. Interest earnings** - Interest received on all deposits and investment holdings of your agency, excluding only earnings of any employee pension fund. Including interest earned on construction funds.

U20

\$ *26,965*

**K. Miscellaneous other revenue** - Revenue not covered by items A through J above. Do not include: (1) proceeds from borrowing, (2) receipts from sale of security holdings, (3) transfers between funds or accounts of your agency, or (4) employee contributions to, and interest earnings of, any employee pension fund. Specify major items.

1. Fines and forfeits

\$

2. Rents

\$

3. Royalties

\$

4. Private donations

\$

5. Miscellaneous other revenue

\$

*1,300*

U30

U40

U41

U50

U99

\$ *1,300*

Total (Sum of items K1-K5) →

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

TOTAL REVENUE (Sum of items A-K) →

\$

PLEASE CONTINUE WITH PART II ON PAGE 3



2006/2007

**Part III DEBT OUTSTANDING - Continued****C. Other long-term obligations****1. Lease purchase agreement -**

Noncurrent portions of discounted present value of total future stipulated payments on lease purchase agreements and installment purchase contracts. Enter interest paid on such agreements and contracts in Part II, item C, Direct expenditures, interest on debt.

Outstanding balance beginning of fiscal year

(a)

Issued during fiscal year

(b)

Retired during fiscal year

(c)

Balance end of fiscal year

(d)

Date final payment is due

(e)

ZGG

**2. Certificates of participation -**

Noncurrent portions of discounted present value of total future stipulated payments on certificates which create fractional shares of the resources used to acquire or construct assets through a specific type of tax exempt lease purchase agreement. Enter interest paid on such certificates in Part II, item C, Direct expenditures, interest on debt.

19U

29U

39U

49U

**3. Accrued leave liability (sick leave and vacation)****4. Other debt (Mortgages, notes, Federal/State loans, etc.) - Specify****Part IV CASH AND INVESTMENTS AT END OF FISCAL YEAR**

Report separately for each of the three columns below, the total amount of cash on hand and on deposit and investments in Federal government, Federal agency, State and local government and nongovernmental securities. Report all investments at book value. Include in the total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Include in column (b) ONLY the unexpended proceeds from bond sales remaining in the Capital Projects/Enterprise Funds. Other balances held in Capital Projects and Enterprise Funds should be reported under "Other Funds." Exclude accounts receivable, value of real property and all nonsecurity assets. DO NOT INCLUDE EMPLOYEE RETIREMENT FUNDS.

DEBT SERVICE FUNDS  
Reserves held for redemption of long term debt

(a)

CAPITAL PROJECTS/  
ENTERPRISE FUNDS  
Unexpended proceeds from bond sales

(b)

OTHER FUNDS  
All other funds except employee retirement funds

(c)

W01

W31

W61

Cash and investments

442,500

76,506

Remarks

**Part V DATA SUPPLIED BY**

Name (Print)

RICK G. ROBERTS

Telephone

Area code

Number

Extension

435

696-6466

Signature

Rick G. Roberts

Title

CPA

Date

5-11-07